

Nonmajor Special Revenue Funds

Special Revenue Funds account for the proceeds of specific revenue sources (other than trusts for individuals, private organizations, or other governments, or for major capital projects) that are legally restricted to expenditures for specified purposes. The non-major Special Revenue Funds are described below:

Motor Vehicle Fund revenues are generated from vehicle fuel taxes, vehicle licenses, and federal transportation agencies. This fund accounts for the following: (1) highway activities of the Washington State Patrol; (2) operations of the state ferry system; and (3) maintenance of non-interstate highways and bridges, completion and preservation of the interstate system, and other transportation improvements.

Multimodal Transportation Fund revenues are derived principally from motor vehicle operators. This fund accounts for activities relating to drivers' licensing, driver improvement, financial responsibility, maintenance of driving records, and other non-highway transportation improvements.

Common School Construction Fund revenues are obtained principally from the sale of timber and investment earnings. This fund provides financing to local school districts under the control of the State Board of Education for construction of common school facilities.

The Central Administrative and Regulatory Fund accounts for operating expenditures of certain administrative and regulatory agencies.

The Human Services Fund accounts for the following: (1) funds provided to local governments for the construction or substantial remodeling of detention and correctional facilities; and (2) defraying the cost of administering unemployment compensation.

The Wildlife and Natural Resources Fund accounts for the protection and management programs of the state's wildlife, habitats, and natural resources, including forests, water, and parks.

The Local Construction and Loan Fund accounts for construction and loan programs for local public works projects.

Combining Balance Sheet

Nonmajor Special Revenue Funds

June 30, 2004

(expressed in thousands)

	Motor Vehicle	Multimodal Transportation	Common School Construction	Central Administrative and Regulatory	Human Services
Assets:					
Cash and pooled investments	\$ 521,636	\$ 102,408	\$ 67,305	\$ 301,225	\$ 460,398
Investments	-	-	-	2,766	7,358
Taxes receivable (net of allowance)	79,083	-	-	3,381	12,590
Other receivables (net of allowance)	25,741	4,908	45,943	48,532	231,346
Due from other funds	58,785	6,928	16,546	16,289	64,469
Due from other governments	37,159	24,429	3,632	14,932	105,707
Inventories	29,971	162	-	124	3,350
Total Assets	\$ 752,375	\$ 138,835	\$ 133,426	\$ 387,249	\$ 885,218
Liabilities and Fund Balances					
Liabilities:					
Accounts payable	\$ 81,262	\$ 7,894	\$ 988	\$ 18,232	\$ 125,291
Contracts and retainages payable	16,247	2,162	8,440	2,418	271
Accrued liabilities	36,134	1,724	77	4,440	14,454
Obligations under security lending agreements	66,059	14,885	16,894	10,955	55,102
Due to other funds	62,229	4,908	6,598	14,603	35,500
Due to other governments	72,282	4,419	21,311	6,731	850
Deferred revenues	10,183	10,466	43,503	67,249	257,060
Claims and judgments payable, current	-	-	-	10,326	-
Total Liabilities	344,396	46,458	97,811	134,954	488,528
Fund Balances:					
Reserved for:					
Encumbrances	6,775	1,604	18,837	8,755	23,341
Inventories	29,971	162	-	124	3,350
Other specific purposes	1,761	1,251	3,625	8,220	33,093
Unreserved, designated for:					
Special Revenue Funds	-	-	-	-	78
Unreserved, undesignated	369,472	89,360	13,153	235,196	336,828
Total Fund Balances	407,979	92,377	35,615	252,295	396,690
Total Liabilities and Fund Balances	\$ 752,375	\$ 138,835	\$ 133,426	\$ 387,249	\$ 885,218

Wildlife and Natural Resources	Local Construction and Loan	Total
\$ 525,118	\$ 123,527	\$ 2,101,617
8,852	-	18,976
834	6,104	101,992
65,557	8,609	430,636
32,826	6,823	202,666
352,635	843,676	1,382,170
229	-	33,836
\$ 986,051	\$ 988,739	\$ 4,271,893

\$ 8,212	\$ 129	\$ 242,008
10,736	-	40,274
7,583	16,454	80,866
41,674	1,310	206,879
24,559	6,355	154,752
5,054	658	111,305
57,601	18,498	464,560
-	-	10,326
155,419	43,404	1,310,970

186,128	13,553	258,993
229	-	33,836
341,935	804,012	1,193,897
-	96	174
302,340	127,674	1,474,023
830,632	945,335	2,960,923
\$ 986,051	\$ 988,739	\$ 4,271,893

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

Nonmajor Special Revenue Funds

For the Fiscal Year Ended June 30, 2004

(expressed in thousands)

	Motor Vehicle	Multimodal Transportation	Common School Construction	Central Administrative and Regulatory	Human Services
Revenues:					
Retail sales and use taxes	\$ -	\$ 54,017	\$ -	\$ 6,143	\$ 100
Business and occupation taxes	-	-	-	-	59,547
Property taxes	-	-	-	134,245	-
Excise taxes	(450)	27	-	(40)	15,563
Motor vehicle and fuel taxes	912,196	2,423	-	-	-
Other taxes	29	-	-	107,123	391,033
Licenses, permits, and fees	309,459	60,366	-	76,364	56,835
Timber sales	3	-	53,796	5,341	-
Other contracts and grants	2,750	200	-	1,957	1,101
Federal grants-in-aid	289,196	188,381	261	70,494	179,883
Charges for services	158,830	66,571	-	60,034	142,773
Investment income (loss)	4,320	618	(180)	14,003	3,141
Miscellaneous revenue	11,207	23,261	13,764	26,685	271,820
Total Revenues	1,687,540	395,864	67,641	502,349	1,121,796
Expenditures:					
Current:					
General government	4,760	78	1,422	182,229	76,704
Human services	-	-	-	46,263	912,563
Natural resources and recreation	360	-	3	13,866	1,671
Transportation	952,131	284,945	-	17,051	14,476
Education	-	-	204,723	227,326	46,194
Intergovernmental	221,406	1,581	-	78,867	914
Capital outlays	734,919	70,375	37,816	13,207	2,672
Debt service:					
Principal	2,885	191	-	486	214
Interest	596	212	-	554	158
Total Expenditures	1,917,057	357,382	243,964	579,849	1,055,566
Excess of Revenues Over (Under) Expenditures	(229,517)	38,482	(176,323)	(77,500)	66,230
Other Financing Sources (Uses):					
Bonds issued	458,834	20,000	-	9,215	-
Notes issued	-	-	-	-	1,226
Bond issue premium (discount)	9,003	1,062	-	473	-
Transfers in	94,433	-	143,672	167,545	137,067
Transfers (out)	(212,502)	(34,384)	(99,896)	(110,754)	(120,450)
Total Other Financing Sources (Uses)	349,768	(13,322)	43,776	66,479	17,843
Net change in fund balances	120,251	25,160	(132,547)	(11,021)	84,073
Fund Balances - Beginning, as restated	287,728	67,217	168,162	263,316	312,617
Fund Balances - Ending	\$ 407,979	\$ 92,377	\$ 35,615	\$ 252,295	\$ 396,690

Wildlife and Natural Resources	Local Construction and Loan	Total
\$ 231	\$ -	\$ 60,491
-	-	59,547
-	-	134,245
(1)	49,280	64,379
11,104	-	925,723
94,754	37,876	630,815
86,158	372	589,554
61,970	-	121,110
3,151	-	9,159
49,919	-	778,134
2,215	-	430,423
8,284	923	31,109
74,842	9,740	431,319
392,627	98,191	4,266,008
2,334	2,518	270,045
2,897	-	961,723
318,760	10,067	344,727
879	-	1,269,482
16	-	478,259
79	-	302,847
21,419	39	880,447
1,232	-	5,008
3,842	14	5,376
351,458	12,638	4,517,914
41,169	85,553	(251,906)
17,000	20,900	525,949
454	-	1,680
-	-	10,538
31,290	4,656	578,663
(32,998)	(12,543)	(623,527)
15,746	13,013	493,303
56,915	98,566	241,397
773,717	846,769	2,719,526
\$ 830,632	\$ 945,335	\$ 2,960,923

Combining Schedule of Revenues, Expenditures, and Other Financing Sources (Uses) - Budget and Actual

Nonmajor Special Revenue Funds

For the Fiscal Year Ended June 30, 2004

(expressed in thousands)

	Motor Vehicle			
	Original Budget 2003-05 Biennium	Final Budget 2003-05 Biennium	Actual 2003-05 Biennium	Variance with Final Budget
Budgetary fund balance, July 1	\$ 256,631	\$ 256,631	\$ 256,631	\$ -
Resources:				
Taxes	1,314,084	1,476,238	690,370	(785,868)
Licenses, permits, and fees	641,226	591,011	308,778	(282,233)
Other contracts and grants	1,574	1,922	2,750	828
Timber sales	-	-	3	3
Federal grants-in-aid	734,474	708,877	284,593	(424,284)
Charges for services	287,412	287,726	158,830	(128,896)
Interest income	24,692	24,692	7,635	(17,057)
Miscellaneous revenue	17,377	31,117	7,696	(23,421)
Transfers from other funds	218,998	218,998	94,433	(124,565)
Total Resources	3,496,468	3,597,212	1,811,719	(1,785,493)
Charges to appropriations:				
General government	11,037	14,068	4,981	9,087
Human services	-	-	-	-
Natural resources and recreation	1,137	1,137	628	509
Transportation	1,269,829	1,270,385	615,735	654,650
Education	-	-	-	-
Capital outlays	2,784,360	2,892,027	1,068,246	1,823,781
Transfers to other funds	453,299	456,395	211,853	244,542
Total Charges to appropriations	4,519,662	4,634,012	1,901,443	2,732,569
Excess available for appropriation				
Over (Under) charges to appropriations	(1,023,194)	(1,036,800)	(89,724)	947,076
Reconciling Items:				
Bond sale proceeds	871,050	871,050	458,834	(412,216)
Bond issue premium (discount)	-	-	9,003	9,003
Changes in reserves (net)	-	-	292	292
Entity adjustments (net)	-	-	(2,158)	(2,158)
Accounting and reporting changes (net)	-	-	-	-
Total Reconciling Items	871,050	871,050	465,971	(405,079)
Budgetary Fund Balance, June 30	\$ (152,144)	\$ (165,750)	\$ 376,247	\$ 541,997

Continued

Multimodal Transportation				Common School Construction			
Original Budget 2003-05 Biennium	Final Budget 2003-05 Biennium	Actual 2003-05 Biennium	Variance with Final Budget	Original Budget 2003-05 Biennium	Final Budget 2003-05 Biennium	Actual 2003-05 Biennium	Variance with Final Budget
\$ 65,333	\$ 65,333	\$ 65,333	\$ -	\$ 163,670	\$ 163,670	\$ 163,670	\$ -
108,720	109,514	56,467	(53,047)	-	-	-	-
124,310	122,384	60,366	(62,018)	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	72,953	70,020	53,796	(16,224)
35,464	34,180	9,047	(25,133)	3,000	3,000	261	(2,739)
155	155	844	689	-	-	-	-
4,723	4,723	834	(3,889)	12,399	12,399	949	(11,450)
25,906	36,280	13,198	(23,082)	24,176	23,191	13,755	(9,436)
-	-	-	-	378,875	381,465	143,672	(237,793)
364,611	372,569	206,089	(166,480)	655,073	653,745	376,103	(277,642)
477	477	88	389	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
225,213	231,135	88,828	142,307	-	-	-	-
-	-	-	-	-	-	-	-
93,843	103,522	12,177	91,345	783,872	800,122	338,373	461,749
24,900	24,900	11,384	13,516	14,817	14,817	5,481	9,336
344,433	360,034	112,477	247,557	798,689	814,939	343,854	471,085
20,178	12,535	93,612	81,077	(143,616)	(161,194)	32,249	193,443
48,060	48,060	20,000	(28,060)	-	-	-	-
-	-	1,062	1,062	-	-	-	-
-	-	470	470	-	-	867	867
-	-	(24,180)	(24,180)	-	-	(1,126)	(1,126)
-	-	-	-	-	-	-	-
48,060	48,060	(2,648)	(50,708)	-	-	(259)	(259)
\$ 68,238	\$ 60,595	\$ 90,964	\$ 30,369	\$ (143,616)	\$ (161,194)	\$ 31,990	\$ 193,184

Combining Schedule of Revenues, Expenditures, and Other Financing Sources (Uses) - Budget and Actual

Nonmajor Special Revenue Funds

For the Fiscal Year Ended June 30, 2004

(expressed in thousands)

	Central Administrative and Regulatory			
	Original Budget 2003-05 Biennium	Final Budget 2003-05 Biennium	Actual 2003-05 Biennium	Variance with Final Budget
Budgetary fund balance, July 1	\$ 255,581	\$ 255,581	\$ 255,581	\$ -
Resources:				
Taxes	371,220	375,756	161,193	(214,563)
Licenses, permits, and fees	87,142	87,162	46,551	(40,611)
Other contracts and grants	-	-	-	-
Timber sales	8,123	7,879	5,341	(2,538)
Federal grants-in-aid	62,917	84,151	29,383	(54,768)
Charges for services	73,491	73,186	42,822	(30,364)
Interest income	25,536	25,536	13,617	(11,919)
Miscellaneous revenue	19,246	19,733	10,634	(9,099)
Transfers from other funds	195,876	206,519	146,561	(59,958)
Total Resources	1,099,132	1,135,503	711,683	(423,820)
Charges to appropriations:				
General government	252,393	306,287	109,770	196,517
Human services	95,180	100,405	45,164	55,241
Natural resources and recreation	21,373	21,359	13,676	7,683
Transportation	35,318	40,618	16,047	24,571
Education	398,203	409,642	214,099	195,543
Capital outlays	29,629	29,744	12,739	17,005
Transfers to other funds	102,551	110,457	82,171	28,286
Total Charges to appropriations	934,647	1,018,512	493,666	524,846
Excess available for appropriation				
Over (Under) charges to appropriations	164,485	116,991	218,017	101,026
Reconciling Items:				
Bond sale proceeds	-	-	-	-
Bond issue premium (discount)	-	-	-	-
Changes in reserves (net)	-	-	541	541
Entity adjustments (net)	-	-	26,417	26,417
Accounting and reporting changes (net)	-	-	(1,024)	(1,024)
Total Reconciling Items	-	-	25,934	25,934
Budgetary Fund Balance, June 30	\$ 164,485	\$ 116,991	\$ 243,951	\$ 126,960

Continued

Human Services				Wildlife and Natural Resources			
Original Budget 2003-05 Biennium	Final Budget 2003-05 Biennium	Actual 2003-05 Biennium	Variance with Final Budget	Original Budget 2003-05 Biennium	Final Budget 2003-05 Biennium	Actual 2003-05 Biennium	Variance with Final Budget
\$ 233,999	\$ 233,999	\$ 233,999	\$ -	\$ 467,259	\$ 467,259	\$ 467,259	\$ -
893,873	904,939	466,243	(438,696)	170,005	178,390	106,016	(72,374)
111,197	111,006	55,648	(55,358)	116,810	118,123	58,927	(59,196)
2,004	-	-	-	12,323	8,093	2,957	(5,136)
-	-	-	-	109,699	102,395	61,801	(40,594)
262,620	288,597	133,315	(155,282)	104,748	86,822	45,063	(41,759)
16,004	16,004	102,578	86,574	4,172	4,172	2,206	(1,966)
42,491	42,491	5,368	(37,123)	33,265	32,911	10,432	(22,479)
709,808	708,276	226,368	(481,908)	135,627	139,634	98,879	(40,755)
268,940	265,003	135,535	(129,468)	40,845	44,521	27,477	(17,044)
2,540,936	2,570,315	1,359,054	(1,211,261)	1,194,753	1,182,320	881,017	(301,303)
174,575	180,512	77,351	103,161	4,338	4,365	2,132	2,233
1,753,698	1,704,006	845,964	858,042	6,177	6,174	2,897	3,277
3,996	3,994	1,814	2,180	508,151	501,160	205,473	295,687
33,566	34,670	15,171	19,499	1,165	1,199	515	684
3,461	6,961	1,006	5,955	-	-	-	-
58,756	91,039	13,389	77,650	574,826	595,359	173,701	421,658
236,947	278,137	118,395	159,742	38,150	40,803	31,382	9,421
2,264,999	2,299,319	1,073,090	1,226,229	1,132,807	1,149,060	416,100	732,960
275,937	270,996	285,964	14,968	61,946	33,260	464,917	431,657
-	-	-	-	42,500	42,500	17,000	(25,500)
-	-	-	-	-	-	-	-
-	-	4,071	4,071	-	-	3,815	3,815
-	-	25,029	25,029	-	-	2,736	2,736
-	-	45,183	45,183	-	-	-	-
-	-	74,283	74,283	42,500	42,500	23,551	(18,949)
\$ 275,937	\$ 270,996	\$ 360,247	\$ 89,251	\$ 104,446	\$ 75,760	\$ 488,468	\$ 412,708

Combining Schedule of Revenues, Expenditures, and Other Financing Sources (Uses) - Budget and Actual

Nonmajor Special Revenue Funds

Concluded

For the Fiscal Year Ended June 30, 2004

(expressed in thousands)

	Local Construction and Loan Fund			
	Original Budget 2003-05 Biennium	Final Budget 2003-05 Biennium	Actual 2003-05 Biennium	Variance with Final Budget
Budgetary fund balance, July 1	\$ 97,370	\$ 97,370	\$ 97,370	\$ -
Resources:				
Taxes	157,109	165,203	87,156	(78,047)
Licenses, permits, and fees	-	-	-	-
Other contracts and grants	-	-	-	-
Timber sales	-	-	-	-
Federal grants-in-aid	-	-	-	-
Charges for services	-	-	-	-
Interest income	3,154	3,154	955	(2,199)
Miscellaneous revenue	130,457	130,457	90,511	(39,946)
Transfers from other funds	16,624	17,124	4,656	(12,468)
Total Resources	404,714	413,308	280,648	(132,660)
Charges to appropriations:				
General government	2,556	2,730	1,426	1,304
Human services	-	-	-	-
Natural resources and recreation	599	599	289	310
Transportation	-	-	-	-
Education	-	-	-	-
Capital outlays	591,072	596,165	132,191	463,974
Transfers to other funds	33,398	33,398	12,543	20,855
Total Charges to appropriations	627,625	632,892	146,449	486,443
Excess available for appropriation				
Over (Under) charges to appropriations	(222,911)	(219,584)	134,199	353,783
Reconciling Items:				
Bond sale proceeds	43,786	43,786	20,900	(22,886)
Bond issue premium (discount)	-	-	-	-
Changes in reserves (net)	-	-	(13,393)	(13,393)
Entity adjustments (net)	-	-	(383)	(383)
Accounting and reporting changes (net)	-	-	-	-
Total Reconciling Items	43,786	43,786	7,124	(36,662)
Budgetary Fund Balance, June 30	\$ (179,125)	\$ (175,798)	\$ 141,323	\$ 317,121